

REMARKS

Claims 16 - 25 are in the application. Claims 1-15 have been canceled and claims 18-25 were previously presented. Claim 16 is the independent claim herein.

No new matter has been added to the application as a result of the present Response. Reconsideration and further examination are respectfully requested.

Claim Rejections Under 35 USC § 112, 2nd Paragraph

The Non-Final Office Action (NFOA) dated April 28, 2005 rejected claims 16 - 25 under 35 U.S.C. 112, 2nd, as being indefinite for allegedly failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. In an Amendment and Response mailed to the Office on July 28, 2005, Applicant responded to the rejection under 35 USC 112, 2nd paragraph by amending claims 16 and 17 to remove the recitation of "FAS 133". Applicant respectfully submitted that claims 16 - 25 are definite under 35 USC 112, 2nd paragraph and requested the reconsideration and withdrawal of the rejection.

In the Office Communication dated February 14, 2006, the Examiner stated that "rejection under 1001 of record is no longer applicable to the originally presented." After careful consideration, Applicant interprets the proceeding statement to mistakenly refer to "101" as opposed to the previous rejection of record made under 35 USC 112, 2nd paragraph. Applicant's understanding is based in part on the fact that the rejection under 35 USC 112, 2nd paragraph was the only rejection provided in the April 28, 2005 NFOA.

Therefore, Applicant interprets the statements of the Office Communication to indicate that the previous rejection of record made under 35 USC 112, 2nd paragraph is no longer applicable (i.e., withdrawn).

Applicant submits that the present response is a *bona fides* attempt to respond fully to the Office Communication dated February 14, 2006. In the event that Applicant's understanding of the Office Communication is incorrect, Applicant

respectfully requests that the Examiner contact Applicant's below-identified attorney representatives at his earliest convenience.

Requirement for Information under 37 CFR 1.105

Per the Requirement for information under 37 CFR 1.105, the Examiner requested a copy of:

- (1) FAS 133;
- (2) C++ code embedded on a computer readable medium for performing the invention of claim 16; and
- (3) the names of any products or services that have incorporated the claimed subject matter of FAS 133 or any predecessor Accounting Board Statements directed to Derivative Accounting.

In reply to the requirement for information, Applicant provided a copy of FAS 133 dated June 1998 (213 pages) and a FAS Summary (2 pages), both of which were obtained from the website www.fasb.org. Applicant further documented the provisioning of the documents in a 2nd Supplemental I.D.S. that was filed with the Response and Amendment on July 28, 2005. As a courtesy, Applicant includes another copy of the requested copy of FAS 133.

In reply to the request for C++ code, Applicant indicated in Response and Amendment mailed on July 28, 2005 that such code was "not readily available".

Also, in reply to the request for names of products and services, Applicant stated that the requested compilation of names of products or services was "not readily available."

As plainly stated in 37 CFR 1.105, "Any reply to a requirement for information pursuant to this section that states either that the information required to be submitted is unknown to or is not readily available to the party or parties from which it was requested may be accepted as a complete reply." (emphasis added)

The pending Office Communication indicates that the request for code was withdrawn and "[T]he request for technology no longer applies."

Therefore, it appears that the only request remaining in the Office Communication is the request for a copy of FAS 133. Applicant reiterates this information was already provided to the Office with the Response and Amendment filed on July 28, 2005. Again, Applicant includes another copy of the requested copy of FAS 133.

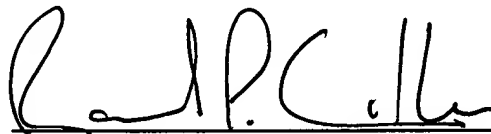
Applicant herein makes a *bona fides* attempt to fully respond to the Requirement for Information under 37 CFR 1.105, considering the claim amendments submitted herewith. Accordingly, Applicant respectfully requests the consideration and acceptance of the information provided herewith (i.e., copy of FAS 133) and/or a withdrawal of the Requirement for Information under 37 CFR 1.105.

However, should the Examiner find the response to the Requirement for Information under 37 CFR 1.105 insufficient, Applicant respectfully requests the Examiner contact the undersigned at the telephone number below to avoid delay or abandonment of the prosecution of the application.

CONCLUSION

Accordingly, Applicants respectfully request allowance of the pending claims. If any issues remain, or if the Examiner has any further suggestions for expediting allowance of the present application, the Examiner is kindly invited to contact the undersigned via telephone at (203) 972-5985.

Respectfully submitted,



April 13, 2006
Date

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